

**IN THE SPECIFICATION:**

Please amend paragraph [0018] as follows:

**[0018]** In one embodiment, the energy absorbing mechanism **18** includes a roller **22** rotatable about an axis **A**. Preferably, the axis **A** is transverse to the longitudinal axis **L** of the steering column **14**. The elongated element **20** has a first end **24** wound about the roller **22** for unwinding and rotating the roller **22** about the axis **A** in response to the movement of the steering column **14** relative to the support **12**. In a preferred embodiment, as shown in Figure 3, the roller **22** is rotatably supported by the steering column **14**. The elongated element **20** has a second end **26** fixed to the support **12**. More specifically, the elongated element **20** includes a loop at the second end **26**. The support **12** includes a fastener **28** for extending through the loop and fixing the second end **26** of the elongated element **20** to the support **12**. However, it is to be appreciated that the second end **26** of the elongated element **20** may be fixed to any other part of the vehicle adjacent to and fixed with respect to the steering column **14**. In addition, the second end **26** of the elongated element **20** may be fixed through a variety of mechanisms as are known in the art. In an alternative embodiment, as shown in Figure 4, the roller **22** is rotatably supported by the support **12**. Figure 6 further illustrates the roller **22** in proximity to the steering column **14** wherein the roller **22** would be rotatably supported by the support **12**. It should be appreciated that with the roller **22** being supported by the support **12**, the fastener **28** will in turn be mounted to the steering column **14** as shown, and it is to be appreciated that the strap and roller may be arranged with the elongated element **20** extending in an opposite direction to that shown, with the roller **22**

~~disposed proximal to the steering column 14.~~ Likewise, the roller **22** may be rotatably supported by any other part of the vehicle adjacent to and fixed with respect to the steering column **14**. The second end **26** of the elongated element **20** is fixed to the steering column **14**. The second end **26** of the elongated element **20** may be fixed through a variety of mechanisms as are known in the art.